

a plurality of first openings formed simultaneously in said first insulating film above both said first and second portions;

a plurality of first conductor plugs formed in said first openings in said first insulating film on said first semiconductor regions in said first portion and on said second semiconductor regions in said second portion;

a first conductive strip formed on said first insulating film in said first portion and electrically connected to one of the first semiconductor regions of said MISFET through one of said first conductor plugs, wherein said first conductive strip is formed in a separate manufacturing step from said first conductor plugs; and

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a second conductive strip formed on said first insulating film in said second portion and electrically connected to said second semiconductor regions through said first conductor plugs to electrically connect said second semiconductor regions to one another through said second conductive strip, wherein said second conductive strip is formed in a separated manufacturing step from said first conductor plugs;

a second insulating film formed over said first insulating film and said first and second conductive strips;

a second opening formed in said second insulating film over an upper surface of one of the first conductor plugs formed in one of said first openings in the first insulating film and connected to the other of said first semiconductor regions of said MISFET;

a second conductor plug formed in said second opening in said second insulating film to electrically connect with said one of said first conductor plugs connected to the other of said first semiconductor regions of said MISFET; and

a third conductive strip formed on said second insulating film and electrically connected to said second conductor plug,

wherein one of first conductor plugs is directly physically connected to one of